

SECOND DECLARATION OF ROBERT NITTI

1. I am Robert Nitti. I am over eighteen years of age and I am competent to make this Declaration.

2. Planet Pizza never provided revenue to United American Holdings, Inc. When Planet Pizza was started, my intent was to diversify from the tote bag business of United American Holdings, Inc., but the business did not develop in that way and Planet Pizza did not provide revenue to United American Holdings, Inc.

3. William Wallis did not unilaterally make decisions for United American Holdings, Inc. ("UAH"). United American Holdings, Inc.'s decision to outsource its marketing to a separate company had nothing to do with Chapter 11 bankruptcy. Neither Wallis nor I contemplated that United American Holdings, Inc. would file bankruptcy until January 2001 when we met with Attorney Gary M. Bowman. Prior to meeting with Mr. Bowman, Mr. Wallis and I met with other attorneys and none of them suggested the possibility of reorganizing United American Holdings, Inc. in Chapter 11 bankruptcy. Wallis and I merged Nitti Family Enterprises, Inc., which I alone owned, into UAH on the eve of UAH's bankruptcy filing in an attempt to reorganize and pay the creditors of both companies. Wallis and I jointly owned UAH, and we jointly agreed to file Chapter 11 bankruptcy for UAH.

4. Tamara Nuckolls did not perform any bookkeeping while employed by any company with which I was connected, including UAH and NFE.

5. Lauren Sarwas was not involved in any way with UAH or

NFE.

6. I never had any ownership of Boss Management Group, Inc.

7. UAH never failed to pay its employees.

8. Neither William Wallis nor I authorized anyone to represent UAH or NFE before the IRS and propose an installment agreement to pay taxes or make payments under such an agreement.

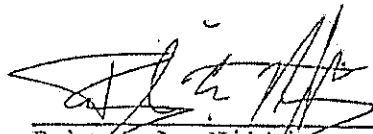
9. UAH reported its payments to the bankruptcy court while it was a debtor-in-possession. I prepared the reports. UAH was required to deposit payroll withholdings into a separate tax account, and I made those deposits. The UAH Chapter 11 case was converted to a Chapter 7 case, and a trustee appointed, on September 16, 2001. The company was liquidated and the bankruptcy case closed after the liquidation on January 3, 2002.

10. I was not interviewed by Mary Bliss on January 29, 2001. Instead of meeting with Ms. Bliss, UAH filed bankruptcy on the day that the meeting with Ms. Bliss was scheduled. Ms. Bliss obviously prepared her report after the bankruptcy filing, because her report refers to the bankruptcy filing.

11. Attorney Gary M. Bowman had no knowledge at the time he made the statement as to whether Wallis was an owner of Nitti Family Enterprises, Inc. during the period January 1-March 31, 2000, which is the time relevant to this lawsuit, and Wallis was not an owner of Nitti Family Enterprises, Inc. during the period January 1-March 31, 2000. Attorney Bowman's statement in the UAH bankruptcy filing, referring to the two owners, referred to UAH,

and NFE had already been merged into UAH when Bowman made the statement.

I make this declaration under penalty of perjury pursuant to 28 U.S.C. § 1746.


Robert A. Nitti
7/24/2015
Date